



Lumpkin County, Georgia

2011 Annual Budget

As Proposed

July 8, 2010

Lumpkin County, Georgia
2011 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY	2010 BUDGET	2010 BUDGET	2011 BUDGET	2011 BUDGET	2010 - 2011
	<i>AS ADOPTED</i>	% of budget	<i>AS PROPOSED</i>	% of budget	\$ Increase/
GENERAL FUND REVENUES	9/17/2009		7/8/2010		Decrease (-)
Taxes	12,381,552	74.33%	12,272,761	77.17%	-108,791
Licenses and Permits	40,000	0.24%	40,000	0.25%	0
Intergovernmental Revenues	551,648	3.31%	524,140	3.30%	-27,508
Charges for Services	2,581,605	15.50%	2,389,217	15.02%	-192,388
Fines and Forfeitures	511,050	3.07%	522,350	3.28%	11,300
Investment Income	64,110	0.38%	40,150	0.25%	-23,960
Contributions and Donations from Private Sources	15,000	0.09%	15,500	0.10%	500
Miscellaneous Revenue	99,233	0.60%	98,726	0.62%	-507
Other Financing Sources	412,802	2.48%	0	0.00%	-412,802
TOTAL	16,657,000	100.00%	15,902,844	100.00%	-754,156

LUMPKIN COUNTY	2010 BUDGET	2010 BUDGET	2011 BUDGET	2011 BUDGET	2010 - 2011
	<i>AS ADOPTED</i>	% of budget	<i>AS PROPOSED</i>	% of budget	\$ Increase/
GENERAL FUND EXPENDITURES	9/17/2009		7/8/2010		Decrease (-)
General Government	3,247,615	19.50%	3,423,144	21.53%	175,529
Judicial	1,671,195	10.03%	1,622,325	10.20%	-48,870
Public Safety	7,607,746	45.67%	7,164,467	45.05%	-443,279
Other Protection	153,640	0.92%	207,436	1.30%	53,796
Public Works	1,199,144	7.20%	1,184,358	7.45%	-14,786
Health & Welfare	642,523	3.86%	598,969	3.77%	-43,554
Culture/Recreation	1,184,333	7.11%	1,052,415	6.62%	-131,918
Development	95,162	0.57%	86,285	0.54%	-8,877
Operating Transfers Out	855,642	5.14%	563,445	3.54%	-292,197
TOTAL	16,657,000	100.00%	15,902,844	100.00%	-754,156

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	2010 BUDGET AS ADOPTED 9/17/2009	2010 BUDGET % of budget	2011 BUDGET AS PROPOSED 7/8/2010	2011 BUDGET % of budget	2010 - 2011 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND REVENUES					
<u>TAXES</u>					
Franchise Fee	45,000	0.27%	35,000	0.22%	-10,000
Local Option Sales Tax	2,448,727	14.70%	2,335,325	14.68%	-113,402
Beer & Wine Excise Tax	160,000	0.96%	160,000	1.01%	0
Insurance Premium Tax	864,075	5.19%	851,685	5.36%	-12,390
Real & Personal Property	8,813,750	52.91%	8,860,751	55.72%	47,001
Real Estate Transfer Tax	50,000	0.30%	30,000	0.19%	-20,000
	12,381,552	74.33%	12,272,761	77.17%	-108,791
<u>LICENSE AND PERMITS</u>					
Beer & Wine License	40,000	0.24%	40,000	0.25%	0
Business License	0	0.00%	0	0.00%	0
Moving Permits	0	0.00%	0	0.00%	0
LDA Permits	0	0.00%	0	0.00%	0
Construction Permits	0	0.00%	0	0.00%	0
Temporary Power Permits	0	0.00%	0	0.00%	0
Mobile Home Permits	0	0.00%	0	0.00%	0
Notice of Intent	0	0.00%	0	0.00%	0
	40,000	0.24%	40,000	0.25%	0
<u>INTERGOVERNMENTAL REVENUES</u>					
Commissioner	60,000	0.36%	60,000	0.38%	0
Sheriff	259,210	1.56%	251,052	1.58%	-8,158
Superior Court	0	0.00%	0	0.00%	0
Victim Assistance	0	0.00%	0	0.00%	0
Public Works Administration	0	0.00%	0	0.00%	0
Emergency Management	10,603	0.06%	10,603	0.07%	0
Fire Department	42,333	0.25%	56,874	0.36%	14,541
Transportation Services	40,000	0.24%	40,000	0.25%	0
Senior Center	89,269	0.54%	71,995	0.45%	-17,274
Airport	0	0.00%	0	0.00%	0
D.F.A.C.S.	0	0.00%	0	0.00%	0
Drug Task Force	50,233	0.30%	33,616	0.21%	-16,617
	551,648	3.31%	524,140	3.30%	-27,508
<u>CHARGES FOR SERVICES</u>					
Commissioner	700	0.00%	700	0.00%	0
Tax Assessor	2,500	0.02%	1,250	0.01%	-1,250
Tax Commissioner	457,000	2.74%	422,000	2.65%	-35,000
Animal Control	500	0.00%	500	0.00%	0
Detention Center	325,000	1.95%	265,000	1.67%	-60,000
Sheriff	15,500	0.09%	7,500	0.05%	-8,000
Clerk of Superior Court	471,700	2.83%	493,000	3.10%	21,300
Probate Court	13,500	0.08%	15,000	0.09%	1,500
Enotah Judicial Circuit	233,770	1.40%	215,817	1.36%	-17,953
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	1,093	0.01%	0	0.00%	-1,093
Roads and Bridges	1,000	0.01%	1,000	0.01%	0
Airport	30,000	0.18%	30,000	0.19%	0

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LUMPKIN COUNTY	2010 BUDGET AS ADOPTED 9/17/2009	2010 BUDGET % of budget	2011 BUDGET AS PROPOSED 7/8/2010	2011 BUDGET % of budget	2010 - 2011 \$ Increase/ Decrease (-)
GENERAL FUND REVENUES					
<u>CHARGES FOR SERVICES cont'd.</u>					
Ambulance	620,000	3.72%	620,000	3.90%	0
Park and Recreation	145,317	0.87%	103,200	0.65%	-42,117
Fire Department	1,250	0.01%	1,250	0.01%	0
Transportation Services	16,000	0.10%	16,000	0.10%	0
Senior Center	1,775	0.01%	1,500	0.01%	-275
Community Center	45,000	0.27%	45,000	0.28%	0
After School Program	122,000	0.73%	91,500	0.58%	-30,500
Financial Administration	23,000	0.14%	17,000	0.11%	-6,000
Data Processing/GIS	15,000	0.09%	9,000	0.06%	-6,000
Animal Shelter	40,000	0.24%	33,000	0.21%	-7,000
	2,581,605	15.50%	2,389,217	15.02%	-192,388
<u>FINES AND FORFEITURES</u>					
State Probation	10,000	0.06%	8,000	0.05%	-2,000
Detention Center	39,350	0.24%	39,350	0.25%	0
Clerk of Superior Court	230,700	1.39%	221,000	1.39%	-9,700
Magistrate Court	15,000	0.09%	25,000	0.16%	10,000
Probate Court	195,000	1.17%	208,000	1.31%	13,000
Victim Assistance	21,000	0.13%	21,000	0.13%	0
	511,050	3.07%	522,350	3.28%	11,300
<u>INVESTMENT INCOME</u>					
Commissioner	48,000	0.29%	30,000	0.19%	-18,000
Tax Commissioner	15,000	0.09%	7,000	0.04%	-8,000
Clerk of Superior Court	1,090	0.01%	3,130	0.02%	2,040
Magistrate Court	20	0.00%	20	0.00%	0
Probate Court	0	0.00%	0	0.00%	0
	64,110	0.38%	40,150	0.25%	-23,960
<u>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</u>					
Animal Shelter	10,000	0.06%	6,500	0.04%	-3,500
Senior Center	5,000	0.03%	9,000	0.06%	4,000
	15,000	0%	15,500	0%	4,000
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	51,933	0.31%	51,826	0.33%	-107
Detention Center	0	0.00%	0	0.00%	0
Airport	19,000	0.11%	18,200	0.11%	-800
Park and Recreation	7,000	0.04%	7,000	0.04%	0
Senior Center	300	0.00%	200	0.00%	-100
Community Center	21,000	0.13%	21,500	0.14%	500
General Government	0	0.00%	0	0.00%	0
	99,233	0.60%	98,726	0.62%	-507
<u>OTHER FINANCING SOURCES</u>					
General Government	412,802	2.48%	0	0.00%	-412,802
	412,802	2.48%	0	0.00%	-412,802
TOTAL	16,657,000		15,902,844		-754,156

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	2010 BUDGET	2010 BUDGET	2011 BUDGET	2011 BUDGET	2010 - 2011
LUMPKIN COUNTY	AS ADOPTED	% of budget	AS PROPOSED	% of budget	\$ Increase/
GENERAL FUND EXPENDITURE	9/17/2009		7/8/2010		Decrease (-)
<u>GENERAL GOVERNMENT</u>					
Commissioner	128,778	0.77%	116,666	0.73%	-12,112
County Manager	284,862	1.71%	237,054	1.49%	-47,808
Board of Elections	205,698	1.23%	134,766	0.85%	-70,932
Financial Administration	380,323	2.28%	382,640	2.41%	2,317
Legal	135,000	0.81%	121,500	0.76%	-13,500
Data Processing/GIS	73,186	0.44%	59,826	0.38%	-13,360
Human Resources	161,211	0.97%	175,447	1.10%	14,236
Tax Commissioner	313,568	1.88%	312,215	1.96%	-1,353
Tax Assessor	389,189	2.34%	381,642	2.40%	-7,547
Board of Equalization	2,300	0.01%	2,300	0.01%	0
Risk Management	34,000	0.20%	34,000	0.21%	0
General Government Buildings	708,714	4.25%	756,753	4.76%	48,039
County Surveyor	12,817	0.08%	12,278	0.08%	-539
Administrative Support	388,969	2.34%	668,757	4.21%	279,788
General Administration Fees	29,000	0.17%	27,300	0.17%	-1,700
	3,247,615	19.50%	3,423,144	21.53%	175,529
<u>JUDICIAL</u>					
Enotah Circuit	374,269	2.25%	359,749	2.26%	-14,520
Superior Court	211,661	1.27%	210,161	1.32%	-1,500
Capital Trial	50,000	0.30%	43,000	0.27%	-7,000
Clerk of Superior Court	501,839	3.01%	485,248	3.05%	-16,591
District Attorney	11,670	0.07%	13,490	0.08%	1,820
Victim Assistance	21,000	0.13%	21,000	0.13%	0
Magistrate Court	268,819	1.61%	264,411	1.66%	-4,408
Probate Court	231,937	1.39%	225,266	1.42%	-6,671
	1,671,195	10.03%	1,622,325	10.20%	-48,870
<u>PUBLIC SAFETY</u>					
Sheriff - Administration	867,969	5.21%	890,489	5.60%	22,520
Criminal Investigation	592,912	3.56%	469,572	2.95%	-123,340
Drug Task Force	50,558	0.30%	50,580	0.32%	22
Uniform Patrol	1,468,234	8.81%	1,386,717	8.72%	-81,517
Detention Center	1,579,983	9.49%	1,448,242	9.11%	-131,741
Sheriff - Court Services-Warrant	576,907	3.46%	774,383	4.87%	197,476
Animal Control	73,737	0.44%	78,327	0.49%	4,590
Fire Department	2,199,455	13.20%	1,877,280	11.80%	-322,175
Ambulance	0	0.00%	0	0.00%	0
Emergency Management	169,508	1.02%	162,908	1.02%	-6,600
Coroner	28,483	0.17%	25,969	0.16%	-2,514
	7,607,746	40.46%	7,164,467	39.45%	-465,799
<u>OTHER PROTECTION</u>					
Animal Shelter	153,640	0.92%	207,436	1.30%	53,796
	153,640	0.92%	207,436	1.30%	53,796
<u>PUBLIC WORKS</u>					
Public Works Administration	50,076	0.30%	51,744	0.33%	1,668
Roads and Bridges	983,301	5.90%	979,064	6.16%	-4,237
Fleet Maintenance	165,767	1.00%	153,550	0.97%	-12,217
	1,199,144	7.20%	1,184,358	7.45%	-10,549

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	2010 BUDGET	2010 BUDGET	2011 BUDGET	2011 BUDGET	2010 - 2011
	<i>AS ADOPTED</i>	% of budget	<i>AS PROPOSED</i>	% of budget	\$ Increase/ Decrease (-)
LUMPKIN COUNTY GENERAL FUND EXPENDITURE	9/17/2009		7/8/2010		
<u>HEALTH AND WELFARE</u>					
Rainbow House	0	0.00%	0	0.00%	0
Literacy Coalition	0	0.00%	0	0.00%	0
Health Department	271,865	1.63%	244,678	1.54%	-27,187
Community Helping Place	0	0.00%	0	0.00%	0
Dept. Family & Children Services	20,000	0.12%	15,000	0.09%	-5,000
Meth Task Force	0	0.00%	0	0.00%	0
Family Connection	0	0.00%	0	0.00%	0
Senior Center	254,085	1.53%	250,330	1.57%	-3,755
Transportation Services	96,573	0.58%	88,961	0.56%	-7,612
	642,523	3.86%	598,969	3.77%	-43,554
<u>CULTURE/RECREATION</u>					
Admin.-Com. Affairs&Leisure Services	0	0.00%	0	0.00%	0
Park and Recreation	454,297	2.73%	392,864	2.47%	-61,433
Community Center	223,115	1.34%	209,943	1.32%	-13,172
After School Program	121,843	0.73%	103,038	0.65%	-18,805
Library	385,078	2.31%	346,570	2.18%	-38,508
	1,184,333	7.11%	1,052,415	6.62%	-131,918
<u>DEVELOPMENT</u>					
Cooperative Extension Service	57,852	0.35%	51,980	0.33%	-5,872
Planning Department	0	0.00%	0	0.00%	0
Enviro. Enforcement & Ed.	0	0.00%	0	0.00%	0
Development Authority	0	0.00%	0	0.00%	0
Tourism	0	0.00%	0	0.00%	0
Airport	37,310	0.22%	34,305	0.22%	-3,005
	95,162	0.57%	86,285	0.54%	-8,877
<u>OPERATING TRANSFERS OUT</u>					
OT out-Capital Projects Fund	245,494	1.47%	75,700	0.48%	-169,794
OT out-Solid Waste Fund	80,598	0.48%	74,693	0.47%	-5,905
OT out-E911 Fund	193,022	1.16%	161,755	1.02%	-31,267
OT out-Public Defender	107,583	0.65%	101,431	0.64%	-6,152
OT out-Grant Fund	203,945	1.22%	149,866	0.94%	-54,079
OT out - CDBG	0	0.00%	0	0.00%	0
OT out-Development Authority	25,000	0.15%	0	0.00%	-25,000
	855,642	5.14%	563,445	3.54%	-292,197
TOTAL	16,657,000		15,902,844		-754,156

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	2010 BUDGET <i>AS ADOPTED</i> 9/17/2009	2011 BUDGET <i>AS PROPOSED</i> 7/8/2010	2010 - 2011 \$ Increase/ Decrease (-)
LUMPKIN COUNTY			
OTHER FUNDS			
<u>DRUG TREATMENT COURT</u>			
Revenues	134,877	125,742	-9,135
Drug Fund Transfers	15,160	15,160	0
TOTAL REVENUES	150,037	140,902	-9,135
TOTAL EXPENSES	150,037	140,902	-9,135
<u>DRUG REHABILITATION FUND</u>			
Revenues	24,000	24,000	0
TOTAL REVENUES	24,000	24,000	0
	0	0	
TOTAL EXPENSES	24,000	24,000	0
<u>JUVENILE SERVICES</u>			
Revenues	11,060	7,500	-3,560
TOTAL REVENUES	11,060	7,500	-3,560
			0
TOTAL EXPENSES	11,060	7,500	-3,560
<u>NORTH GEORGIA WASTE MANAGEMENT</u>			
Revenues	0	0	0
TOTAL REVENUES	0	0	0
			0
TOTAL EXPENSES	0	0	0
<u>LAW LIBRARY</u>			
Revenues	30,000	30,000	0
TOTAL REVENUES	30,000	30,000	0
			0
TOTAL EXPENSES	30,000	30,000	0
<u>SPECIAL PROGRAMS</u>			
Revenues	30,100	30,100	0
TOTAL REVENUES	0	30,100	30,100
			0
TOTAL EXPENSES	30,100	30,100	0
<u>PUBLIC DEFENDER</u>			
Revenues	261,909	247,226	-14,683
General Fund Transfers	107,583	101,431	-6,152
TOTAL REVENUES	369,492	348,657	-20,835
			0
TOTAL EXPENSES	369,392	348,657	-20,735

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		2010 BUDGET AS ADOPTED 9/17/2009	2011 BUDGET AS PROPOSED 7/8/2010	2010 - 2011 \$ Increase/ Decrease (-)
LUMPKIN COUNTY				
OTHER FUNDS				
<u>Planning</u>				
	Revenues	568,084	212,597	-355,487
	TOTAL REVENUES	568,084	212,597	-355,487
				0
	TOTAL EXPENSES	568,084	212,597	-355,487
<u>Multiple Grant Fund</u>				
	Revenues	615,954	550,556	-65,398
	TOTAL REVENUES	615,954	550,556	-65,398
				0
	TOTAL EXPENSES	615,954	550,556	-65,398
<u>2008 S.P.L.O.S.T.</u>				
	Revenues	2,500,000	1,801,400	-698,600
	TOTAL REVENUES	2,500,000	1,801,400	-698,600
				0
	TOTAL EXPENSES	2,500,000	1,801,400	-698,600
<u>SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY</u>				
	Revenues	205,164	205,164	0
	TOTAL REVENUES	205,164	205,164	0
				0
	TOTAL EXPENSES	205,164	205,164	0
<u>HOTEL/MOTEL TAX</u>				
	Revenues	75,050	75,050	0
	TOTAL REVENUES	75,050	75,050	0
	Expense	75,000	75,000	0
	General Fund Transfers	50	50	0
	TOTAL EXPENSES	75,050	75,050	0
<u>DEBT SERVICE FUND</u>				
	Revenues	1,539,880	1,539,880	0
	TOTAL REVENUES	1,539,880	1,539,880	0
	TOTAL EXPENSES	1,539,880	1,539,880	0
<u>SOLID WASTE FUND</u>				
	Revenues	15,000	15,000	0
	General Fund Transfers	80,598	74,693	-5,905
	TOTAL REVENUES	95,598	89,693	-5,905
	TOTAL EXPENSES	95,598	89,693	-5,905

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E911 SYSTEM

Revenues	385,400	426,400	41,000
General Fund Transfers	193,022	161,755	-31,267
TOTAL REVENUES	578,422	588,155	9,733
TOTAL EXPENSES	578,422	588,155	9,733

	2010 BUDGET	2011 BUDGET	2010 - 2011
LUMPKIN COUNTY	AS ADOPTED	AS PROPOSED	\$ Increase/
OTHER FUNDS	9/17/2009	7/8/2010	Decrease (-)

CAPITAL PROJECTS REVENUE

Revenues	0	0	0
General Fund Transfers	245,494	75,700	-169,794
TOTAL REVENUES	245,494	75,700	-169,794

CAPITAL PROJECTS EXPENSE

TOTAL EXPENSES	245,494	75,700	-169,794
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	2010 BUDGET	2011 BUDGET	2010 - 2011
LUMPKIN COUNTY	AS ADOPTED	AS PROPOSED	\$ Increase/
OTHER FUNDS	9/17/2009	7/8/2010	Decrease (-)

CAPITAL PROJECTS EXPENSE

Commissioners	0	0	0
Board of Elections	0	0	0
Financial Administration	75,000	0	-75,000
Data Processing/GIS	0	0	0
Tax Commissioner	4,340	4,800	460
General Government Buildings	6,554	0	-6,554
Administrative Support	0	0	0
Clerk of Superior Court	31,500	26,800	-4,700
Criminal Investigation	0	0	0
Uniform Patrol	0	0	0
Detention Center	0	0	0
Court Services/Warrants	0	0	0
Fire Department	0	0	0
E-911	0	0	0
Roads and Bridges	75,000	0	-75,000
Fleet Maintenance	0	0	0
Transportation	4,000	0	-4,000
Park and Recreation	0	0	0
Senior Center	5,000	0	-5,000
Debt Service (land park)	44,100	44,100	0
TOTAL	245,494	75,700	-169,794